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April 17, 2020

## VIA ECF

The Honorable Eric R. Komitee  
U.S. District Court for the Eastern District of New York  
225 Cadman Plaza East, Room 6G North  
Brooklyn, NY 11201

Re: *Kelwin Inkwel, LLC, et al. v. PNC Merchant Servs. Co., L.P.*  
(E.D.N.Y. Civil Action No. 17-cv-6255-EK-CLP)  
*Choi's Beer Shop, LLC, et al. v. PNC Merchant Servs. Co., L.P.*  
(E.D.N.Y. Civil Action No. 19-cv-5768-EK-CLP)

Dear Judge Komitee:

Counsel for Defendant has just notified Plaintiffs that a partner at the law firm of defense counsel (Reed Smith LLP) has previously performed personal legal work relating to estate planning for Your Honor while at a prior firm. Further, we have been informed that this partner may be called upon by Your Honor to "provide further estate planning advice in the future."

At the appropriate time, Plaintiffs will seek to certify a class (or classes) that will likely include at least tens of thousands of small business customers of PNC. In an abundance of caution – and because there may eventually be many thousands of additional parties to the case – recusal seems warranted to avoid any possible appearance of impartiality. 28 U.S.C. § 455(a).

Estate planning is a critically important issue for the Court and one that invariably calls for review and revision of plans as laws, regulations, and family needs change. Some of the cases and authorities we have reviewed suggest recusal would be appropriate in this circumstance. *E.g., Morgan Stanley & Co. v. Sundlun*, 1988 WL 130937, \*2-3 (S.D.N.Y. Nov. 30, 1988) (recusal warranted where partner of plaintiff counsel was assisting court in estate planning matters). Because Your Honor has not yet spent significant time on this case, there is no reason to risk even the appearance of a possible conflict.

Please let us know if anything further is needed.

Sincerely,

*E. Adam Webb*

E. Adam Webb

cc: All counsel